IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF MISSISSIPPI

IN RE: J. R. MCGOWAN, JR.,

DEBTOR(S)

CHAPTER 13 BANKRUPTCY CASE NO. 10-50531-KMS

J. C. BELL, TRUSTEE

ORDER GRANTING DEBTOR'S MOTION FOR AUTHORITY TO LIQUIDATE STRUCTURED SETTLEMENT

THIS DAY, THIS CAUSE came on to be heard on the Debtor's Motion for Authority to Liquidate Structured Settlement (Docket No. 27), and the Trustee's Response thereto (Docket No. 32), and the Court finds that the Debtor desires for the Trustee pay off his mortgage in full (\$48,949.86, through 09-30-2011), and the Court further finds that the Debtor desires for the secured vehicle to be paid off, pursuant to the Plan, and that any remaining balance, after the payment of attorney fees and Trustee compensation/expense, be paid to the unsecured creditors (up to 100%, with any surplus being returned to the Debtor), and that the Debtor's Motion should be granted.

IT IS, THEREFORE, ORDERED AND ADJUDGED that Debtor's liquidation of the structured settlement be, and it is, hereby approved, and the Debtor's Motion granted, with the funds being paid to the Trustee for distribution in accord with terms and conditions of this Order.

IT IS, FURTHER, ORDERED AND ADJUDGED that this Order shall be considered a final judgement as set forth in Rule 9021 of the Federal Rules of Bankruptcy Procedure and Rule 58 of the Federal

Rules of Civil Procedure.

SO ORDERED AND ADJUDGED.

Katharine M. Samson

United States Bankruptcy Judge

Dated: September 13, 2011

Submitted By:

s/Samuel J. Duncan, Attorney for J. C. Bell, Trustee PO Box 1951 Hattiesburg, MS 39403 (601) 270-1122 Miss. Bar No. 6234